

Monthly Report

Auditor's Cash Basis



January 2020

www.claycountymo.gov/departments/auditor

Victor Hurlbert, CGAP

Clay County, Missouri Auditor

Table of Contents

Statement of Unencumbered cash as of January 31, 2020	Page 3
Statement of Revenues and Expenditures for the one month ended January 31, 2020	Page 4
Revenues for the one month ended January 31, 2020	Page 5
Expenditures for the one month ended January 31, 2020	Page 7
Comparison of Revenues – one month ended January 31, 2020 and 2019	Page 10
Comparison of Expenditures – one month ended January 31, 2020 and 2019	Page 12

Clay County, Missouri
Statement of Unencumbered Cash
As of January 31, 2020

Fund Name	Fund Number	Eden Cash Balance	Less Encumbrances	Less	Unencumbered Cash
				Warrants Payable	
General	100	\$ 20,429,727.05	2,240,485.57	171,509.27	\$ 18,017,732.21
Road & Bridge	220	3,985,062.69	15,510.72	1,040,015.27	2,929,536.70
Park	240	590,685.00	58,425.44	105,654.29	426,605.27
Prosecutor Training	260	10,810.64	-	-	10,810.64
Delinquent Sales Tax	264	7,964.70	-	-	7,964.70
Prosecutor Contingency	265	21,184.09	-	-	21,184.09
Prosecutor Check Collection	266	6,844.34	-	-	6,844.34
Law Enforcement Training	271	33,611.83	1,749.00	65.95	31,796.88
Work Release Program	272	54,540.94	-	2,824.00	51,716.94
Civil Fees	278	86,676.94	953.50	4,357.23	81,366.21
Law Enforcement	279	1,203,758.27	200,748.97	332,005.63	671,003.67
Emergency Communications	282	386,906.76	369,361.73	-	17,545.03
Assessor	285	3,501,269.68	34,528.08	3,016.86	3,463,724.74
Inmate Security	286	234,684.44	62.24	18,296.78	216,325.42
Law Enforcement Capital Reserve	289	16,774.51	-	-	16,774.51
TIF	290	1,320,115.95	-	-	1,320,115.95
Federal Equitable Sharing	292	124,738.32	597.62	3,060.00	121,080.70
Domestic Violence	293	1,715.56	-	15,158.65	(13,443.09)
Use Tax - Capital Projects	300	1,871,285.55	-	5,279.84	1,866,005.71
Use Tax - Road & Bridge	301	777,042.89	-	151,256.00	625,786.89
Use Tax - Parks & Trails	302	1,557,792.23	221.05	1,711.72	1,555,859.46
Tax Collection Software	305	191,663.29	-	-	191,663.29
Health Benefits	315	2,177,537.44	-	-	2,177,537.44
Airport Construction	401	1,524,640.41	6,551.50	7,888.58	1,510,200.33
LINC	403	24,302.60	-	-	24,302.60
Juvenile Grants	404	-	-	-	-
Sheriff D.A.R.E.	504	10,509.46	-	-	10,509.46
SOLVE	516	-	-	-	-
Prosecutor Retirement	611	13,028.00	-	-	13,028.00
Special Road Districts Fund	641	-	-	-	-
Land Trustee Agency Fund	790	9,363.27	-	-	9,363.27
Records Preservation	933	1,054,965.00	-	-	1,054,965.00
Collector TMF	943	373,837.28	5,000.00	-	368,837.28
K-9	944	11,042.98	-	-	11,042.98
Sheriff Revolving	946	286,734.46	-	-	286,734.46
		\$ 41,900,816.57	\$ 2,934,195.42	\$ 1,862,100.07	\$ 37,104,521.08

Clay County, Missouri
Statement of Revenues and Expenditures - Cash Basis
For the one month January 31, 2020

Fund Name	Fund Number	Revenues	Expenditures	Net
General	100	\$ 7,623,788.76	\$ 3,422,553.59	\$ 4,201,235.17
Road & Bridge	220	3,724,284.68	254,825.73	3,469,458.95
Park	240	637,705.65	378,172.80	259,532.85
Prosecutor Training	260	901.67	-	901.67
Delinquent Sales Tax	264	553.05	-	553.05
Prosecutor Contingency	265	20,000.00	215.01	19,784.99
Prosecutor Check Collection	266	582.74	407.08	175.66
Drug Task Force	270	-	-	-
Law Enforcement Training	271	725.26	-	725.26
Work Release Program	272	-	-	-
Civil Fees	278	16,590.00	2,294.20	14,295.80
Law Enforcement	279	1,759,786.53	1,590,406.45	169,380.08
Emergency Communications	282	371,829.77	-	371,829.77
Law Library	283	-	-	-
Assessor	285	2,431,953.18	329,085.04	2,102,868.14
Inmate Security	286	1,116.82	-	1,116.82
Law Enforcement Capital Reserve	289	3,750.00	-	3,750.00
TIF	290	353,923.93	12,386.93	341,537.00
Federal Equitable Sharing	292	4,338.48	-	4,338.48
Domestic Violence	293	1,363.67	-	1,363.67
Use Tax - Capital Projects	300	99,388.45	-	99,388.45
Use Tax - Road & Bridge	301	98,966.22	-	98,966.22
Use Tax - Parks & Trails	302	104,464.89	30,520.49	73,944.40
Tax Collection Software	305	187,918.32	-	187,918.32
Debt Service	310	-	-	-
Health Benefits	315	382,937.73	390,491.43	(7,553.70)
Airport Construction	401	75,465.32	48,753.12	26,712.20
LINC	403	9.68	-	9.68
Juvenile Grants	404	-	-	-
Sheriff DARE	504	3,691.61	-	3,691.61
Sheriff Emerg. Fug. Apprehension	506	70,535.76	104.95	70,430.81
Sheriff Inmate	508	-	-	-
SOLVE	516	-	-	-
Prosecutor Retirement	611	13,136.00	969.00	12,167.00
Special Road Districts Fund	641	-	-	-
Land Trustee Agency Fund	790	-	-	-
Records Preservation	933	42,077.36	44,335.05	(2,257.69)
Collector TMF	943	267,682.31	123,406.40	144,275.91
K-9	944	4.27	180.00	(175.73)
Sheriff Revolving	946	8,909.97	33,856.22	(24,946.25)
		\$ 18,308,382.08	\$ 6,662,963.49	\$ 11,645,418.59

Clay County, Missouri
Revenues for the one month ended January 31, 2020
Cash Basis

	2020			
	One month	Budget	Amount Under	% Over/Under
	ended 01/31/20	(less Carryover)	(Over) Budget	Budget
100 General Fund				
Sales and Use Taxes	\$ 1,222,234.40	\$ 12,446,314	11,224,079.60	10%
Property Taxes	2,137,875.96	2,415,668	277,792.04	89%
Marriage Licenses	1,397.96	4,000	2,602.04	35%
Amusement Licenses	1,586.00	175,000	173,414.00	1%
Auctioneer Licenses	76.00	500	424.00	15%
Liquor Licenses	-	140,000	140,000.00	0%
Firearm Permits	3,985.00	20,000	16,015.00	20%
Inspection Fees	1,550.00	27,000	25,450.00	6%
Building Permits	5,626.70	130,000	124,373.30	4%
Fee Office Charges	3,930,032.50	5,640,000	1,709,967.50	70%
Service Fees	11,170.57	203,000	191,829.43	6%
Court Fines & Fees	-	-	-	0%
Retail Sales	-	-	-	0%
Concession & Commission	198.50	1,500	1,301.50	13%
Leases	5,250.00	63,000	57,750.00	8%
Surplus Property Sales	-	-	-	0%
Interest Earned	169,004.43	650,000	480,995.57	26%
From Federal Government	1,876.00	82,050	80,174.00	2%
From State of Missouri	110,466.84	2,786,069	2,675,602.50	4%
From Other Counties	2,254.00	25,000	22,746.00	9%
From Cities	948.00	25,000	24,052.00	4%
Other Non-governmental				
Reimb	-	150	150.00	0%
Miscellaneous				
Reimbursements	-	20,500	20,500.00	0%
Gifts & Donations	-	-	-	0%
Other Misc. Revenue	9,127.54	15,417,546	15,408,418.37	0%
Transfers In From Other Funds	-	-	-	0%
Total General Fund	7,614,660.40	40,272,297	32,657,636.85	

Clay County, Missouri
Revenues for the one month ended January 31, 2020
Cash Basis

	2020			
	One month	Budget	Amount Under	% Over/Under
	ended 01/31/20	(less Carryover)	(Over) Budget	Budget
220 Road & Bridge	3,724,284.68	10,552,279	6,827,994.15	35%
240 Park	637,705.65	7,978,789	7,341,082.96	8%
260 Prosecutor Training	901.67	10,737	9,835.33	8%
264 Delinquent Sales Tax	553.05	8,730	8,176.95	6%
265 Prosecutor Contingency	20,000.00	20,000	-	100%
266 Prosecutor Check Collection	582.74	21,936	21,353.16	3%
270 Drug Task Force	-	-	-	0%
271 Law Enforcement Training	725.26	46,760	46,034.74	2%
272 Work Release Program	-	72,526	72,526.47	0%
278 Civil Fees	16,590.00	122,242	105,652.00	14%
279 Law Enforcement	1,759,786.53	20,492,631	18,732,844.90	9%
282 Emergency Communications	371,829.77	705,582	333,752.15	53%
283 Law Library	-	45,000	45,000.00	0%
285 Assessor	2,431,953.18	4,147,547	1,715,593.64	59%
286 Inmate Security	1,116.82	214,739	213,622.18	1%
Law Enforcement Capital				
289 Reserve	3,750.00	60,000	56,250.00	6%
290 TIF	353,923.93	4,349,020	3,995,096.28	8%
292 Federal Equitable Sharing	4,338.48	117,631	113,292.96	4%
293 Domestic Violence	1,363.67	38,080	36,716.31	4%
300 Use Tax - Capital Projects	99,388.45	3,186,140	3,086,751.24	3%
301 Use Tax - Road & Bridge	98,966.22	2,236,429	2,137,462.78	4%
302 Use Tax - Parks & Trails	104,464.89	2,644,183	2,539,718.59	4%
305 Tax Collection Software	187,918.32	13,824	(174,094.67)	1359%
310 Debt Service	-	-	-	0%
315 Health Benefits	382,937.73	5,881,893	5,498,955.63	7%
401 Airport Construction	75,465.32	2,616,706	2,541,240.76	3%
403 LINC	9.68	23,362	23,352.19	0%
404 Juvenile Grants	-	-	-	0%
504 Sheriff DARE	3,691.61	11,590	7,898.25	32%
Sheriff Emerg. Fug.				
506 Apprehension	70,535.76	150,900	80,364.24	47%
508 Sheriff Inmate	-	100,000	100,000.00	0%
516 SOLVE	-	-	-	0%
611 Prosecutor Retirement	13,136.00	13,136	-	100%
641 Special Road Districts Fund	-	-	-	0%
790 Land Trustee Agency Fund	-	9,363	9,363.00	0%
933 Records Preservation	42,077.36	1,491,181	1,449,103.64	3%
943 Collector TMF	267,682.31	667,582	399,899.32	40%
944 K-9	4.27	9,506	9,502.12	0%
946 Sheriff Revolving Fund	8,909.97	374,840	365,930.03	2%
Total of All Funds	\$ 18,299,253.72	\$ 108,707,162	\$ 90,407,908.15	

Clay County, Missouri
Expenditures for the one month ended January 31, 2020
Cash Basis

	One month ended 01/31/20	2020 Budget	Amount Under (Over) Budget	% Over/Under Budget
100 General Fund				
Auditor	\$ 27,688.08	\$ 253,127	\$ 253,126.78	11%
County Clerk	24,607.93	222,045	222,045.29	11%
Treasurer	26,245.76	265,493	265,492.52	10%
County Commission	31,786.19	289,267	289,267.12	11%
Recorder of Deeds	49,119.73	454,016	454,016.06	11%
Collector	132,565.03	969,543	969,542.83	14%
Misc Tax Fees	5,765.33	50,000	44,234.67	12%
Rainy Day	-	735,000	735,000.00	0%
Public Administrator	78,692.99	716,875	716,874.55	11%
Indigent Board & Care	-	10,000	10,000.00	0%
Medical Examiner	36,500.00	450,000	413,500.00	8%
Prosecutor	177,940.43	1,738,609	1,738,608.66	10%
Support Recovery	116,021.05	1,372,166	1,372,165.77	8%
Emergency Management	-	-	-	0%
Division 1 Court	644.72	20,370	20,370.00	3%
Division 2 Court	411.88	17,120	17,120.00	2%
Division 3 Court	5,190.22	134,820	134,820.00	4%
Division 4 Court	372.60	27,045	27,045.00	1%
Division 5 Court	165.32	46,290	46,124.68	0%
Division 6 Court	173.59	14,390	14,216.41	1%
Division 7 Court	150.00	14,290	14,140.00	1%
Family Court Administrator	3,351.80	94,190	94,190.00	4%
Drug Court Administrator	-	9,400	9,400.00	0%
Division 9	619.00	14,290	13,671.00	4%
Division 1 Reporter	-	5,000	5,000.00	0%
Division 2 Reporter	115.81	5,050	4,934.19	2%
Division 3 Reporter	-	5,650	5,650.00	0%
Division 4 Reporter	-	4,400	4,400.00	0%
Circuit Court Executive Secretary	730.29	26,213	26,213.00	3%
Jury Supervisor	7.29	7,000	6,992.71	0%
Law Library	5,677.37	65,000	65,000.00	9%
Circuit Clerk	5,365.03	279,891	279,891.49	2%
Circuit Clerk JIS	64,278.11	713,859	713,858.80	9%
Jury Fees & Court	-	100,000	100,000.00	0%
Office of Dispute Resolution Services	19,171.98	206,159	206,159.29	9%
Juvenile - Administration	207,347.03	2,196,131	2,196,130.89	9%
Juvenile - Detention	95,653.84	964,557	964,556.97	10%
Juvenile - Group Homes	76,617.09	808,070	808,069.74	9%
County Administrator	41,348.32	239,125	239,124.70	17%
Purchasing	34,590.70	428,583	428,582.63	8%
Human Resources	212,006.10	2,335,573	2,335,572.68	9%
Finance	60,745.85	1,088,272	1,088,271.95	6%
County Counselor	-	-	-	0%

Clay County, Missouri
Expenditures for the one month ended January 31, 2020
Cash Basis

	One month ended 01/31/20	2020 Budget	Amount Under (Over) Budget	% Over/Under Budget
Planning & Zoning	46,254.83	560,972	560,972.36	8%
Central Services - Mail Room	-	-	-	0%
Information Technology	104,417.85	3,021,107	3,021,106.61	3%
Finance-Appropriations	3,995.29	-	-	0%
Facilities Management	87,102.45	1,985,451	1,985,451.06	4%
Utilities	54,148.46	1,286,307	1,286,307.00	4%
Contributions to External Programs	900.00	255,246	254,346.00	0%
Government Association Membership	-	55,000	55,000.00	0%
Election Commission	83,595.21	600,007	516,411.79	14%
Benefits and Insurances	211,203.64	3,958,237	3,958,236.66	5%
County Elections	-	220,000	220,000.00	0%
Debt Service	-	113,500	113,500.25	0%
Judgements and Settlements	-	-	-	0%
Emergency Account	-	392,870	392,870.00	0%
Capital Projects	-	-	-	0%
Public Services	50,419.88	1,002,430	1,002,430.46	5%
Tourism	9.99	522,366	522,366.08	0%
Airport Operations	34,528.65	923,438	923,438.00	4%
Judicial Expense	2,363.42	40,000	40,000.00	6%
Transfers Out	1,201,947.46	7,938,489	7,938,489.39	15%
Total General Fund	3,422,553.59	40,272,298	40,144,306.04	
220 Road & Bridge	254,825.73	10,552,279	10,346,887.58	2%
240 Park	378,172.80	7,978,789	7,743,007.64	5%
260 Prosecutor Training	-	10,737	10,737.00	0%
264 Delinquent Sales Tax	-	8,730	8,730.00	0%
265 Prosecutor Contingency	215.01	20,000	18,585.36	1%
266 Prosecutor Check Collection	407.08	21,936	20,648.49	2%
270 Drug Task Force	-	-	-	0%
271 Law Enforcement Training	-	46,760	46,760.00	0%
272 Work Release Program	-	72,526	72,526.47	0%
278 Civil Fees	2,294.20	122,242	122,242.00	2%
279 Law Enforcement	1,590,406.45	20,492,631	19,434,011.54	8%
282 Emergency Communications	-	705,582	705,581.92	0%
283 Law Library	-	45,000	45,000.00	0%
285 Assessor	329,085.04	4,147,547	3,930,987.97	8%
286 Inmate Security	-	214,739	214,739.00	0%
289 Law Enforcement Capital Reserve	-	60,000	60,000.00	0%
290 TIF	12,386.93	4,349,020	4,348,505.63	0%
292 Federal Equitable Sharing	-	117,631	117,631.44	0%
293 Domestic Violence	-	38,080	38,079.98	0%
300 Use Tax - Capital Projects	-	3,186,140	3,186,139.69	0%

Clay County, Missouri
Expenditures for the one month ended January 31, 2020
Cash Basis

	One month ended 01/31/20	2020 Budget	Amount Under (Over) Budget	% Over/Under Budget
301 Use Tax - Road & Bridge	-	2,236,429	2,236,429.00	0%
302 Use Tax - Parks & Trails	30,520.49	2,644,183	2,624,433.95	1%
305 Tax Collection Software	-	13,824	13,823.65	0%
310 Debt Service	-	-	(34,480.26)	0%
315 Health Benefits	390,491.43	5,881,893	5,497,711.99	7%
401 Airport Construction	48,753.12	2,616,706	2,601,059.49	2%
403 LINC	-	23,362	23,361.87	0%
404 Juvenile Grants	-	-	-	0%
504 Sheriff DARE	-	11,590	11,589.86	0%
506 Sheriff Emerg. Fug. Apprehension	104.95	150,900	132,269.80	0%
508 Sheriff Inmate	-	100,000	100,000.00	0%
516 SOLVE	-	-	-	0%
611 Prosecutor Retirement	969.00	13,136	12,167.00	7%
641 Special Road Districts Fund	-	-	-	0%
790 Land Trustee Agency Fund	-	9,363	9,363.00	0%
933 Records Preservation	44,335.05	1,491,181	1,449,909.88	3%
943 Collector TMF	123,406.40	667,582	567,260.97	18%
944 K-9	180.00	9,506	9,506.39	2%
946 Sheriff Revolving	33,856.22	374,840	368,887.33	9%
Total of All Funds	\$ 6,662,963.49	\$ 108,707,162	\$ 106,238,401.67	

Clay County, Missouri
Comparison of Revenues for the
One month ended January 31, 2020 and 2019
Cash Basis

	One month ended 01/31/20	One month ended 01/31/19	Variance Current	% of Variance Between Years
			Year Over (Under) Prior Year	
100 General Fund				
Sales and Use Taxes	\$ 1,222,234.40	\$ 1,353,505.95	\$ (131,271.55)	90%
Property Taxes	2,137,875.96	2,817,714.55	(679,838.59)	76%
Marriage Licenses	1,397.96	887.75	510.21	157%
Amusement Licenses	1,586.00	55,107.00	(53,521.00)	3%
Auctioneer Licenses	76.00	104.00	(28.00)	73%
Liquor Licenses	-	-	-	0%
Firearm Permits	3,985.00	-	3,985.00	0%
Inspection Fees	1,550.00	800.00	750.00	194%
Building Permits	5,626.70	573.50	5,053.20	981%
Fee Office Charges	3,930,032.50	3,613,807.88	316,224.62	109%
Service Fees	11,170.57	12,999.81	(1,829.24)	86%
Court Fines & Fees	-	-	-	0%
Retail Sales	-	-	-	0%
Concession & Commission	198.50	115.23	83.27	172%
Leases	5,250.00	5,250.00	-	100%
Surplus Property Sales	-	-	-	0%
Interest Earned	169,004.43	26,839.10	142,165.33	630%
From Federal Government	1,876.00	4,914.00	(3,038.00)	38%
From State of Missouri	110,466.84	114,378.24	(3,911.40)	97%
From Other Counties	2,254.00	816.00	1,438.00	276%
From Cities	948.00	-	948.00	0%
Other Non-governmental Reimb	-	200.00	(200.00)	0%
Miscellaneous Reimbursements	-	4,094.22	(4,094.22)	0%
Gifts & Donations	-	-	-	0%
Other Misc. Revenue	9,127.54	11,713.82	(2,586.28)	78%
Transfers In From Other Funds	-	59,427.87	(59,427.87)	0%
Total General Fund	7,614,660.40	8,083,248.92	(468,588.52)	94%
220 Road & Bridge	3,724,284.68	3,115,502.34	608,782.34	120%
240 Park	637,705.65	421,594.40	216,111.25	151%
260 Prosecutor Training	901.67	197.59	704.08	456%
264 Delinquent Sales Tax	553.05	7.56	545.49	7315%
265 Prosecutor Contingency	20,000.00	-	20,000.00	0%
266 Prosecutor Check Collection	582.74	776.11	(193.37)	75%
270 Drug Task Force	-	-	-	0%
271 Law Enforcement Training	725.26	803.77	(78.51)	90%
272 Work Release Program	-	810.00	(810.00)	0%
278 Civil Fees	16,590.00	18,423.00	(1,833.00)	90%
279 Law Enforcement	1,759,786.53	1,577,633.05	182,153.48	112%
282 Emergency Communications	371,829.77	49,552.87	322,276.90	750%
283 Law Library	-	-	-	0%
285 Assessor	2,431,953.18	2,060,617.24	371,335.94	118%

Clay County, Missouri
Comparison of Revenues for the
One month ended January 31, 2020 and 2019
Cash Basis

	One month	One month	Variance Current	% of Variance
	ended 01/31/20	ended 01/31/19	Year Over (Under)	Between Years
			Prior Year	
286 Inmate Security	1,116.82	1,988.32	(871.50)	56%
289 Law Enforcement Capital Reserve	3,750.00	3,750.00	-	100%
290 TIF	353,923.93	424,495.15	(70,571.22)	83%
292 Federal Equitable Sharing	4,338.48	8,953.67	(4,615.19)	48%
293 Domestic Violence	1,363.67	1,497.41	(133.74)	91%
300 Use Tax - Capital Projects	99,388.45	144,700.47	(45,312.02)	69%
301 Use Tax - Road & Bridge	98,966.22	142,840.11	(43,873.89)	69%
302 Use Tax - Parks & Trails	104,464.89	144,500.28	(40,035.39)	72%
305 Tax Collection Software	187,918.32	169,721.06	18,197.26	111%
310 Debt Service	-	425.00	(425.00)	0%
315 Health Benefits	382,937.73	358,945.94	23,991.79	107%
401 Airport Construction	75,465.32	81,533.26	(6,067.94)	93%
403 LINC	9.68	27.29	(17.61)	35%
404 Juvenile Grants	-	-	-	0%
504 Sheriff DARE	3,691.61	10.93	3,680.68	33775%
506 Sheriff Emerg. Fug. Apprehension	70,535.76	71,332.52	(796.76)	99%
508 Sheriff Inmate	-	-	-	0%
516 SOLVE	-	-	-	0%
611 Prosecutor Retirement	13,136.00	-	13,136.00	0%
641 Special Road Districts Fund	-	-	-	0%
790 Land Trustee Agency Fund	-	-	-	0%
933 Records Preservation	42,077.36	30,387.66	11,689.70	138%
943 Collector TMF	267,682.31	259,201.17	8,481.14	103%
944 K-9	4.27	13.36	(9.09)	32%
946 Sheriff Revolving	8,909.97	5,626.27	3,283.70	158%
Total of All Funds	\$ 18,299,253.72	\$ 17,179,116.72	\$ 1,120,137.00	107%

Clay County, Missouri
Comparison of Expenditures for the
One month ended January 31, 2020 and 2019
Cash Basis

			Variance Current	
	One month ended 01/31/20	One month ended 01/31/19	Year Over (Under) Prior Year	% of Variance Between Years
100 General Fund				
Auditor	\$ 27,688.08	\$ 16,807.06	\$ 10,881.02	165%
County Clerk	24,607.93	14,671.52	9,936.41	168%
Treasurer	26,245.76	17,238.28	9,007.48	152%
County Commission	31,786.19	20,546.36	11,239.83	155%
Recorder of Deeds	49,119.73	31,707.46	17,412.27	155%
Collector	132,565.03	63,032.17	69,532.86	210%
Misc Tax Fees	5,765.33	-	5,765.33	0%
Rainy Day	-	-	-	0%
Public Administrator	78,692.99	50,469.18	28,223.81	156%
Indigent Board & Care	-	-	-	0%
Medical Examiner	36,500.00	-	36,500.00	0%
Prosecutor	177,940.43	115,738.63	62,201.80	154%
Support Recovery	116,021.05	78,366.38	37,654.67	148%
Emergency Management	-	-	-	0%
Division 1 Court	644.72	504.75	139.97	128%
Division 2 Court	411.88	248.40	163.48	166%
Division 3 Court	5,190.22	5,088.94	101.28	102%
Division 4 Court	372.60	248.40	124.20	150%
Division 5 Court	165.32	-	165.32	0%
Division 6 Court	173.59	173.57	0.02	100%
Division 7 Court	150.00	179.32	(29.32)	84%
Family Court Administrator	3,351.80	3,370.52	(18.72)	99%
Drug Court Administrator	-	381.88	(381.88)	0%
Division 9	619.00	38.98	580.02	1588%
Division 1 Reporter	-	17.92	(17.92)	0%
Division 2 Reporter	115.81	258.97	(143.16)	45%
Division 3 Reporter	-	-	-	0%
Division 4 Reporter	-	-	-	0%
Circuit Court Executive Secretary	730.29	876.76	(146.47)	83%
Jury Supervisor	7.29	-	7.29	0%
Law Library	5,677.37	5,220.68	456.69	109%
Circuit Clerk	5,365.03	9,930.36	(4,565.33)	54%
Circuit Clerk JIS	64,278.11	44,068.90	20,209.21	146%
Jury Fees & Court	-	1,768.70	(1,768.70)	0%
Office of Dispute Resolution				
Services	19,171.98	12,014.54	7,157.44	160%
Juvenile - Administration	207,347.03	138,117.90	69,229.13	150%
Juvenile - Detention	95,653.84	62,079.89	33,573.95	154%
Juvenile - Group Homes	76,617.09	54,730.17	21,886.92	140%
County Administrator	41,348.32	29,501.90	11,846.42	140%
Purchasing	34,590.70	25,524.09	9,066.61	136%
Human Resources	212,006.10	23,514.21	188,491.89	902%
Finance	60,745.85	29,362.63	31,383.22	207%
County Counselor	-	9,529.56	(9,529.56)	0%
Planning & Zoning	46,254.83	25,419.35	20,835.48	182%

Clay County, Missouri
Comparison of Expenditures for the
One month ended January 31, 2020 and 2019
Cash Basis

	One month ended 01/31/20	One month ended 01/31/19	Variance Current Year Over (Under) Prior Year	% of Variance Between Years
Central Services - Mail Room	-	-	-	0%
Information Technology	104,417.85	61,086.69	43,331.16	171%
Finance - Appropriations	3,995.29	4,958.33		81%
Facilities Management	87,102.45	68,469.29	18,633.16	127%
Utilities	54,148.46	23,056.43	31,092.03	235%
Contributions to External Government Association	900.00	-	900.00	0%
Membership	-	-	-	0%
Election Commission	83,595.21	-	83,595.21	0%
Benefits and Insurances	211,203.64	180,121.33	31,082.31	117%
County Elections	-	-	-	0%
Debt Service	-	-	-	0%
Judgements and Settlements	-	-	-	0%
Emergency Account	-	-	-	0%
Capital Projects	-	-	-	0%
Public Services	50,419.88	32,778.63	17,641.25	154%
Tourism	9.99	10,060.76	(10,050.77)	0%
Airport Operations	34,528.65	22,468.68	12,059.97	154%
Judicial Expense	2,363.42	1,745.36	618.06	135%
Transfers Out	1,201,947.46	330,847.57	871,099.89	363%
Total General Fund	3,422,553.59	1,626,341.40	1,796,212.19	210%
220 Road & Bridge	254,825.73	124,162.48	130,663.25	205%
240 Park	378,172.80	281,800.79	96,372.01	134%
260 Prosecutor Training	-	-	-	0%
264 Delinquent Sales Tax	-	-	-	0%
265 Prosecutor Contingency	215.01	2,534.70	(2,319.69)	8%
266 Prosecutor Check Collection	407.08	1,002.63	(595.55)	41%
270 Drug Task Force	-	-	-	0%
271 Law Enforcement Training	-	-	-	0%
272 Work Release Program	-	-	-	0%
278 Civil Fees	2,294.20	1,106,631.06	(1,104,336.86)	0%
279 Law Enforcement	1,590,406.45	-	1,590,406.45	0%
282 Emergency Communications	-	-	-	0%
283 Law Library	-	-	-	0%
285 Assessor	329,085.04	204,951.52	124,133.52	161%
286 Inmate Security	-	-	-	0%
Law Enforcement Capital				
289 Reserve	-	-	-	0%
290 TIF	12,386.93	78,577.11	(66,190.18)	16%
292 Federal Equitable Sharing	-	-	-	0%
293 Domestic Violence	-	-	-	0%
300 Use Tax - Capital Projects	-	-	-	0%
301 Use Tax - Road & Bridge	-	-	-	0%
302 Use Tax - Parks & Trails	30,520.49	20,986.18	9,534.31	145%

Clay County, Missouri
Comparison of Expenditures for the
One month ended January 31, 2020 and 2019
Cash Basis

	One month ended 01/31/20	One month ended 01/31/19	Variance Current Year Over (Under) Prior Year	% of Variance Between Years
305 Tax Collection Software	-	-	-	0%
310 Debt Service	-	425.00	(425.00)	0%
315 Health Benefits	390,491.43	1,009,780.21	(619,288.78)	39%
401 Airport Construction	48,753.12	12,424.88	36,328.24	392%
403 LINC	-	-	-	0%
404 Juvenile Grants	-	-	-	0%
504 Sheriff DARE	-	-	-	0%
Sheriff Emerg. Fug.				
506 Apprehension	104.95	7,903.70	(7,798.75)	1%
516 SOLVE	-	-	-	0%
508 Sheriff Inmate	-	-	-	0%
611 Prosecutor Retirement	969.00	-	969.00	0%
641 Special Road Districts Fund	-	-	-	0%
790 Land Trustee Agency Fund	-	-	-	0%
933 Records Preservation	44,335.05	34,360.87	9,974.18	129%
943 Collector TMF	123,406.40	186,526.35	(63,119.95)	66%
944 K-9	180.00	-	180.00	0%
946 Sheriff Revolving	33,856.22	4,728.93	29,127.29	716%
Total of All Funds	\$ 6,662,963.49	\$ 4,703,137.81	\$ 1,959,825.68	142%



Victor Hurlbert, CGAP

Clay County, Missouri Auditor

1 Courthouse Square,
Liberty, MO 64068
Phone: (816) 407-3592
Fax: (816) 407-3591

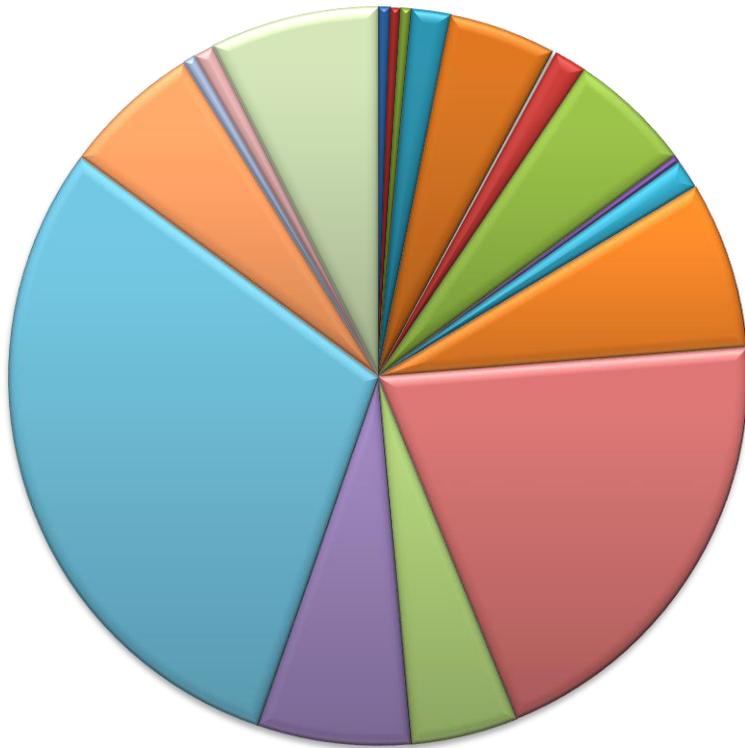
www.claycountymo.gov/departments/auditor

GENERAL Fund Commission Departments



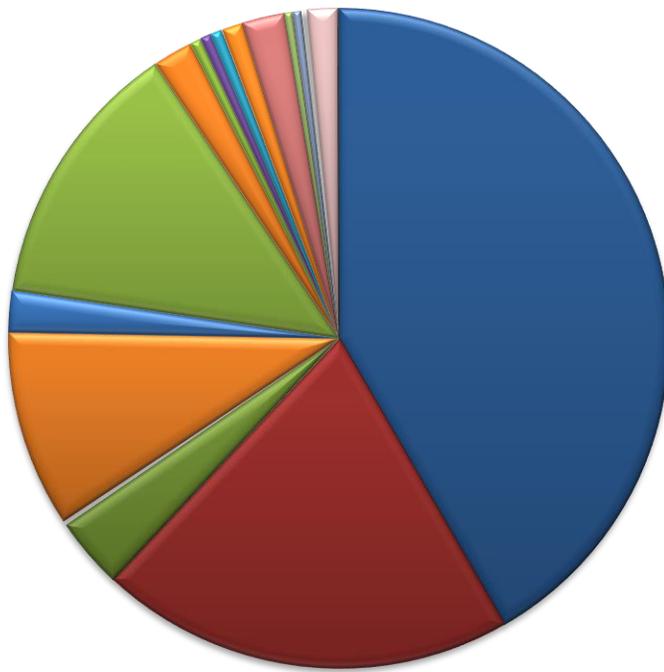
- 100-508 Misc. Tax Fees
- 100-511 Rainy Day
- 100-534 Medical Examiner
- 100-600 Administration
- 100-601 Purchasing
- 100-602 Human Resources
- 100-603 Finance
- 100-604 County Counselor
- 100-605 Planning & Zoning
- 100-606 Central Services
- 100-607 Information Technology
- 100-608 Finance-Appropriations
- 100-611 Facilities Management
- 100-612 Utilities
- 100-630 Appropriations to Outside Agencies
- 100-631 Government Assoc. Membership
- 100-632 Election Commission
- 100-680 Benefits & Insurance
- 100-692 County Elections
- 100-696 Debt Service
- 100-697 Lease Payments
- 100-698 Judgements & Settlements
- 100-699 Emergency Account
- 100-900 Public Services
- 100-902 Tourism
- 100-920 Airport Operations

2020 All Funds Actual Expense



- 100-500 Auditor
- 100-501 County Clerk
- 100-502 Treasurer
- 100-503 County Commission
- GF/Other Funds Recorder of Deeds
- GF/Other Funds Collector
- 100-508 Misc. Tax Fees
- 100-523 Public Administrator
- GF/Other Funds Prosecutor Accounts
- GF/Other Funds Courts
- GF/Other Funds Circuit Clerk
- GF/Other Funds Juvenile Accounts
- 100-925 Judicial Expense
- Gen.Fund Commission Departments
- Fund 220 Road & Bridge
- Fund 240 Park Fund
- Not General Fund Sheriff
- Fund 285 Assessor
- Funds 300, 301, 302 Use Tax Funds
- Fund 401 Airport Construction
- Not General Fund Commission Funds

2020 Year To Date Revenue Comparison



- 100 General
- 220 Road & Bridge
- 240 Park
- 260 Prosecutor Training
- 264 Delinquent Sales Tax
- 265 Prosecutor Contingency
- 266 Prosecutor Check Collection
- 270 Drug Task Force
- 271 Law Enforcement Training
- 272 Work Release Program
- 278 Civil Fees
- 279 Law Enforcement
- 282 Emergency Communications
- 283 Law Library
- 285 Assessor
- 286 Inmate Security
- 289 Law Enforcement Capital Reserve
- 290 TIF
- 292 Federal Equitable Sharing
- 293 Domestic Violence
- 300 Use Tax - Capital Projects
- 301 Use Tax - Road & Bridge
- 302 Use Tax - Parks & Trails
- 305 Tax Collection Software
- 310 Debt Service
- 315 Health Benefits

Revenue Comparison - 5 Years

